

EXHIBIT A



Entered on Docket
October 11, 2007

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**Hon. Linda B. Riegle
United States Bankruptcy Judge**

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Attorneys for USACM Liquidating Trust

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA**

In re:		
USA COMMERCIAL MORTGAGE COMPANY,	}	Case No. BK-S-06-10725-LBR Case No. BK-S-06-10726-LBR Case No. BK-S-06-10727-LBR Case No. BK-S-06-10728-LBR Case No. BK-S-06-10729-LBR
USA CAPITAL REALTY ADVISORS, LLC,	}	CHAPTER 11
USA CAPITAL DIVERSIFIED TRUST DEED FUND, LLC,	}	Jointly Administered Under Case No. BK-S-06-10725 LBR
USA CAPITAL FIRST TRUST DEED FUND, LLC,	}	Affecting: <input type="checkbox"/> All Cases or Only: <input checked="" type="checkbox"/> USA Commercial Mortgage Company <input type="checkbox"/> USA Capital Realty Advisors, LLC <input type="checkbox"/> USA Capital Diversified Trust Deed Fund, LLC <input type="checkbox"/> USA Capital First Trust Deed Fund, LLC <input type="checkbox"/> USA Securities, LLC
USA SECURITIES, LLC,	Debtors.	

**STIPULATED ORDER APPROVING WITHDRAWAL OF OBJECTION AND
ALLOWANCE OF PROOFS OF CLAIM FILED BY DEBT ACQUISITION
COMPANY OF AMERICA**

The Stipulation by and between the USACM Liquidating Trust (the “USACM Trust”) and Debt Acquisition Company of America V, LLC (“DACA”), to Withdraw the Objection and Allowance of Proofs of Claim filed by DACA [DE 3492 et seq.] came before the Court for consideration. No notice being necessary and good cause appearing, it is

- ORDERED the Stipulation is approved;
- The Objection of the USACM Trust to Proof of Claim Nos. 10725-00779, 10725-00780, 10725-00781, 10725-00783 and 10725-00904 [DE 3255], relating to the claims of those parties listed below (the “Claimants”) (which claims were assigned of record by the Claimants to DACA) is hereby withdrawn; and
- The following Proofs of Claim (filed by DACA following the assignment, and referred to herein as the “DACA Claims”) are allowed as priority wage claims in the priority amount stated, without prejudice as to the USACM Trust bringing a claim against the Claimants, or any of them:

Claimant	Proof of Claim No.	Date Filed	Priority Amount	Unsecured Amount
Pompeo J. Lombardi	10725-00780	10/27/2006	\$10,000.00	\$33,017.52
Dalton Maffett	10725-00904	10/27/2006	\$10,000.00	\$10,067.97
Oliver Puhr	10725-00783	10/27/2006	\$10,000.00	\$21,762.33
Tom Stewart	10725-00779	10/27/2006	\$10,000.00	\$27,037.93
Janet Szabo	10725-00781	10/27/2006	\$10,000.00	\$15,107.97

- USA Commercial Mortgage Company is directed to pay the allowed priority wage claim portion of the DACA Claims from the reserve;

- USACM Liquidating Trust reserves the right to further object to the unsecured portion of the DACA Claims or to any other claims filed by any of the Claimants;
- The hearing scheduled for October 15, 2007 is hereby vacated.

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PREPARED AND SUBMITTED:

LEWIS AND ROCA LLP

By: /s/ RC (#0006593)
Susan M. Freeman
Rob Charles
Attorneys for USACM Liquidating Trust

APPROVED

DATED: October 10, 2007.

KIRBY & McGUINN, APC

By: /s/ *Dean T. Kirby, Jr.*

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-and-

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